



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of these interpretive statements is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisories:

ETA 2016.04.111 (First Revision) Staffing Companies and Professional Employer Organizations.

Excise Tax Advisory (ETA) 2016 was originally issued to provide guidance to staffing companies regarding their business and occupation (B&O) and retail sales tax reporting responsibilities in light of the Washington State Supreme Court's decision in *City of Tacoma v. William Rogers Company Inc.*, 149 Wn.2d 169, 60 P.3d 79 (2002). This advisory has been revised to also provide guidance to professional employer organizations.

ETA 2021.04.24003 Business and Occupation Tax Credit on Research and Development Spending for Staffing Companies.

RCW 82.04.4452 provides a business and occupation (B&O) tax credit for persons whose research and development (R&D) spending during a calendar year exceeds 0.92 percent of the person's taxable amount during the same year. This Excise Tax Advisory provides guidance regarding possible eligibility of staffing companies.

Copies of these documents are available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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